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IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEVADA

UNITED STATES OF AMERICA	)	
	)	Civil No. CV-N-05-0624 BES (VPC)
Plaintiff,	)	
	)	
v.	)	UNITED STATES' MOTION
	)	FOR SUMMARY JUDGMENT
KENNETH J. MCKENNA,	)	
	)	
Defendants.	)	
	)	

The United States of America, through its undersigned counsel, hereby moves the Court to enter summary judgment in favor of the United States pursuant to Rule 56 of the Federal Rules of Civil Procedure and against the defendant Kenneth J. McKenna.

A memorandum in support of the United States' motion and the Declarations of Virginia Cronan Lowe and Maria Kessner are submitted herewith.

STEVEN W. MYHRE  
Acting United States Attorney

/s/ Virginia Cronan Lowe  
VIRGINIA CRONAN LOWE  
Trial Attorney, Tax Division  
U.S. Department of Justice

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing UNITED STATES' MOTION FOR SUMMARY JUDGMENT has been made this 16<sup>th</sup> day of May, 2007, by ecf notice addressed to:

[andrea@kenmckennalaw.com](mailto:andrea@kenmckennalaw.com)

/s/ Virginia Cronan Lowe  
VIRGINIA CRONAN LOWE  
Trial Attorney, Tax Division  
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